Guan Seng Co Ltd, Taiping v Pentadbir Tanah Daerah Larut dan Matang, Taiping

HIGH COURT (TAIPING) — LAND REFERENCE NO 15-4-92
ABDUL MALIK ISHAK JC
5 OCTOBER 1993

Land Law *— Acquisition of land — Method of assessing market value — Date when market value is to be determined — Land Acquisition Act 1960*

Land Law *— Acquisition of land — Onus on objector to prove inadequacy of award — Land Acquisition Act 1960*

The objector was the registered owner of two adjacent lots of land, namely, Lots 142 and 771, Mukim Kamunting, Taiping. Portions of Lots 142 and 771 ('the scheduled lands') were compulsorily acquired by the State Government of Perak for the construction of a pond for a project to supply water to Kerian, Larut and Matang II. After considering the reports of both the government valuer and the objector's valuer, the land administrator awarded RM12,320 and RM28,090 to the objector for the scheduled lands. The objector claimed that the amount of the award of compensation was inadequate and appealed to the High Court by way of this land reference under s 36(1) of the Land Acquisition Act 1960 ('the LAA').

Held, dismissing the reference:

(1) It is trite law that the scheduled lands are to be valued as a whole as the LAA provides that where only part of a parcel of land is acquired, the remaining part of the land which is not acquired must necessarily be considered for the purpose of determining market value. It would, therefore, be in order to value the scheduled lands in Lots 142 and 771 as a single unit, more so as they were gazetted for acquisition on the same day and bore the same government gazette number and it is the date of publication of the declaration in the government gazette under s 8 of the LAA which is material for the purposes of determining fair market value.

(2) The comparison method appears to be the best method of valuation where the real market value can be arrived at by gathering evidence of sales of similar lands of similar quality or position in the locality of the acquired land at or prior to the time of acquisition. It is the compensation that can be derived at by reference to the price which a willing vendor might reasonably expect to obtain from a willing purchaser and this is what is meant by market value.

(3) The objector, being the land owner, had to prove that the award of the land administrator was inadequate. If he failed to do so, the award of the land administrator stood. But if he succeeded in adducing prima facie evidence, then the land administrator had to support the award by producing credible evidence.

(4) The method adopted by the government valuer as the basis of the assessment of the market value involved a comparative study of the sale of lands near or around the vicinity of the scheduled lands prior to the time of the acquisition. The prices paid for such sales were used as comparables and the development potential was put to the forefront, subject to appropriate adjustments for differences in terms of location, size, shape and terrain of the land. The government valuer had therefore applied the correct principles in evaluating the market value of the scheduled lands. Accordingly, the award of the land administrator was confirmed and the objector's reference dismissed with costs.

[Bahasa Malaysia summary

Pembantah merupakan tuan punya berdaftar dua bidang tanah yang bersebelahan, iaitu Lot 142 dan 771, Mukim Kamunting, Taiping. Beberapa bahagian Lot 142 dan 771 ('tanah yang dijadualkan itu') telah diambil secara wajib oleh Kerajaan Negeri Perak untuk pembinaan kolam air untuk rancangan bekalan air Kerian, Larut dan Matang II. Selepas mempertimbangkan laporan kedua-dua penilai kerajaan dan penilai pembantah, pentadbir tanah telah mengawardkan RM12,230 dan RM28,090 kepada pembantah untuk tanah yang dijadualkan itu. Pembantah menyatakan bahawa jumlah award pampasan itu tidak mencukupi dan membuat rayuan kepada Mahkamah Tinggi melalui rujukan tanah ini di bawah s 36(1) Akta Pengambilan Tanah 1960 ('Akta itu').

Diputuskan, menolak rujukan itu:

(1) Adalah merupakan undang-undang mantap bahawa tanah yang dijadualkan hendaklah dinilaikan secara keseluruhan kerana Akta itu memperuntukkan bahawa di mana hanya sebahagian daripada sesuatu bidang tanah diambil, bahagian yang tertinggal yang tidak diambil mesti dipertimbangkan untuk tujuan menetapkan nilai pasaran. Oleh itu, adalah betul untuk menilaikan tanah yang dijadualkan dalam Lot 142 dan 771 sebagai suatu unit, lebih-lebih lagi kerana ia telah diwartakan untuk pengambilan wajib pada hari yang sama dan mempunyai nombor warta kerajaan yang sama dan tarikh penyiaran deklarasi di warta kerajaan di bawah s 8 Akta itulah yang merupakan tarikh yang material dalam menetapkan nilai pasaran yang berpatutan.

(2) Cara perbandingan kelihatan sebagai cara penilaian yang sesuai sekali di mana nilai pasaran yang sebenar boleh didapati dengan mengumpulkan bukti mengenai penjualan tanah yang serupa dan berkualiti atau berkedudukan sama di kawasan tanah yang diambil itu pada atau sebelum masa pengambilannya. Ia merupakan pampasan yang boleh didapati dengan merujuk kepada harga seseorang penjual yang sudi boleh munasabahnya berharap untuk mendapat daripada seseorang pembeli yang sudi dan inilah yang dimaksudkan oleh nilai pasaran.

(3) Pembantah, sebagai tuan punya tanah, mesti membuktikan bahawa award pentadbir tanah tidak mencukupi. Jika beliau gagal berbuat demikian, keputusan pentadbir berkuat kuasa. Tetapi jika beliau berjaya mengemukakan keterangan prima facie, pentadbir tanah terpaksa menyokong keputusannya dengan mengemukakan keterangan boleh percaya.

(4) Cara penilaian yang digunakan oleh penilai kerajaan sebagai asas pentaksiran nilai pasaran melibatkan suatu kajian perbandingan atas penjualan tanah yang berdekatan atau di sekitar kawasan tanah yang dijadualkan sebelum pengambilan itu. Harga yang dibayar untuk penjualan sedemikian digunakan sebagai perbandingan dan potensi pembangunan juga diambil kira, tertakluk kepada pelarasan yang sesuai untuk perbezaan dari segi lokasi, saiz, bentuk dan rupa bumi tanah itu. Penilai kerajaan telah menggunakan prinsip yang betul apabila menilai nilai pasaran tanah yang dijadualkan itu. Dengan demikian, award pentadbir tanah dikekalkan dan rujukan pembantah ditolak dengan kos.]

Notes

For cases on objections against awards for compulsory land acquisition, see 8 *Mallal's Digest* (4th Ed) paras 962–971.

For cases on methods of valuation of acquired land, see 8 *Mallal's Digest* (4th Ed) paras 952–958.

Cases referred to

1 *Bertam Consolidated Rubber Co Ltd v Collector of Land Revenue, Province Wellesley* [1984] 1 MLJ 164 (folld)
2 *Chuah Say Hai & Ors v Collector of Land Revenue, Kuala Lumpur* [1967] 2 MLJ 99 (folld)
3 *Collector of Land Revenue v Alagappa Chettiar; Collector of Land Revenue v Ong Thye Eng* [1971] 1 MLJ 43 (folld)
4 *Assistant Development Officer, Bombay v Tayaballi Allibhoy Bohori* AIR 1933 Bom 361 (folld)
5 *Superintendent of Lands And Surveys, Sarawak v Aik Hoe & Co Ltd* [1966] 1 MLJ 243 (refd)
6 *Wan Mohamed v Collector, Kota Bahru* [1968] 2 MLJ 64 (refd)
7 *Ong Yan & Anor v Collector of Land Revenue, Alor Gajah, Malacca* [1986] 1 MLJ 405 (refd)
8 *Ng Tiou Hong v Collector of Land Revenue Gombak* [1984] 2 MLJ 35 (refd)
9 *Bukit Rajah Rubber Co Ltd v Collector of Land Revenue, Klang* [1968] 1 MLJ 176 (refd)
10 *Nanyang Manufacturing Co v The Collector of Land Revenue, Johore* [1954] MLJ 69 (folld)

Tony Wong Siew Kee (*Thevin Chandran & Wong*) for the objector.

Tengku Baharudin Shah (State Legal Adviser) for the respondent/land administrator.

Abdul Malik Ishak JC: This is a reference under s 36(1) of the Land Acquisition Act 1960 (Rev 1992) ('the LAA'), in respect of the compulsory acquisition by the State Government of Perak of small parts of Lots 142 and 771, both of Mukim Kamunting, Taiping for 'pembinaan kolam air untuk rancangan bekalan air Kerian, Larut dan Matang II'. The total area of Lot 142 is approximately 9 acres 2 roods 38 poles of which only 0.112 hectares was acquired; whereas the total area of Lot 771 is exactly 34 acres, of which 0.430 hectares was acquired.

The date of the publication of the declaration under s 8 of the LAA was 11 May 1989 vide Government Gazette No 500, and it is that date, therefore, which is material for purposes of determining its fair market value. It is also pertinent to point out that the LAA provides that where only part of a parcel of land is acquired, the remaining part of the land which is not acquired must necessarily be considered for the purpose of determining market value (*Bertam Consolidated Rubber Co Ltd v Collector of Land Revenue, Province Wellesley*[1]).

Now, both the lots are located adjacent to one another, to the right along Jalan Kamunting, at approximately the 1½ milestone from Taiping town but more inclined towards Kamunting town. To be precise, Lot 142 faces Jalan Kamunting approximately 2km to the north of Taiping town. Bordering Lot 142 is a housing scheme known as Happy Park. There are other housing schemes in the area such as Taman Zenith, Taman Taiping and Taman Taiping Baru. Lot 142 is also irregular in shape with 220m of it facing Jalan Kamunting, overgrown with lallang and other wild vegetation, whereas Lot 771 is a second layer lot, adjacent to and bordering Lot 142. Its terrain irregular to the front and hilly towards the back portion. Lot 771 is overgrown with 'belukar' and other wild vegetation. The main services like electricity, water and telephone are available in the vicinity but they are not extended to both lots in question. Taxis and buses ply along the stretch of Jalan Kamunting.

At the inquiry before the land administrator held at the Taiping Land Office on 3 and 4 August 1990, the land administrator awarded RM12,320 for 0.112 hectares, being the acquired portion of Lot 142 and RM28,090 for 0.430 hectares, being the acquired portion of Lot 771. The acquired portions are hereinafter referred to as 'the scheduled lands'. The awards were made after the land administrator had considered the valuation reports of both the private valuer and the government valuer.

It is now trite law that under the LAA the scheduled lands are to be valued as a whole. Thus, in *Chuah Say Hai & Ors v Collector of Land Revenue, Kuala Lumpur*,[2] the trial judge valued the whole of the 23 acres as a single unit even though the totality of the land acquired were held by the applicants in seven separate titles for areas varying between approximately 11 acres and just under half an acre. This approach was re-affirmed by their Lordships of the Privy Council in *Collector of Land Revenue v Alagappa Chettiar; Collector of Land Revenue v Ong Thye Eng*.[3] It would, therefore, be in order to value the scheduled lands in Lots 142 and 771 as a single unit, more so as they were gazetted for acquisition on the same day and bear the same government gazette number.

The objector, being the land owner, must prove that the award of the land administrator is inadequate. If he fails to do so, the award of the land administrator stands. But if he succeeds in adducing prima facie evidence, then the land administrator must support the award by producing credible evidence. There are numerous authorities on this point. As a starting point is the oft-quoted classical case of *Assistant Development Officer, Bombay v Tayaballi Allibhoy Bohori*[4] especially at p 364, (the principles applicable in Malaysia are the same as that found under the Indian Land Acquisition Act 1894) where Broomfield J said:

> The party claiming enhanced compensation is more or less in the position of a plaintiff and *must produce evidence* to show that the award is inadequate. If he has no evidence, the award must stand, and if he succeeds in showing prima facie that the award is inadequate, then government must support the award by producing evidence.

Tayaballi's case[4] was re-affirmed in *Superintendent of Lands And Surveys, Sarawak v Aik Hoe & Co Ltd*,[5] *Wan Mohamed v Collector, Kota Bahru*[6] and in *Ong Yan & Anor v Collector of Land Revenue, Alor Gajah, Malacca*.[7]

In the same vein, Lord Diplock had this to say in *Collector of Land Revenue v Alagappa Chettiar; Collector of Land Revenue v Ong Thye Eng*,[3] especially p 44I, col 1 to 44A, col 2:

> The onus lies upon the applicant to satisfy the court by evidence that the amount of compensation awarded is inadequate; and the collector is entitled to call evidence in support of the amount awarded. His evidence is not confined to supporting the award upon the grounds stated in the notice of reference. He may amplify them or justify the amount awarded on other grounds.

Meanwhile, Practice Direction No 11 of 1987 at [1988] 2 MLJ ii sets out the procedure in handling land reference cases with particular emphasis on the need for the objector valuer's report to establish a prima facie case (see para 1(a) thereof).

The objector's valuer, in a rather stereotyped fashion of preparing the valuation reports for the scheduled lands in Lots 142 and 771, adopted the following method of valuation (I quote in verbatim the unabridged portion), 'The method of valuation adopted is "the open market value" which means the highest possible value a holding would fetch if it were placed in the open market for a specific period of time.'

This is surely not the best method of valuation. By far, the comparison method appears to be the best method of valuation where the real market value can be arrived at, approximately, by gathering evidence of sales of similar lands of similar quality or position in the locality of the acquired land at or prior to the time of acquisition. The concept of market value would bring into the picture two willing parties interested to transact for the sale and purchase of the property in question. Put in another way, it is the compensation that can be derived at by reference to the price which a willing vendor might reasonably expect to obtain from a willing purchaser and this is what is meant by market value (see *Superintendent of Lands & Surveys, Sarawak v Aik Hoe & Co Ltd*[5] and *Ng Tiou Hong v Collector of Land*

Revenue Gombak[8]). The objector's valuer, one Encik Mokhtar Bahaudin (a registered appraiser, licensed auctioneer and land agent) ('the registered appraiser'), in his brief report, did not advert to a single sale transaction of similar land of the same quality or position. The registered appraiser merely itemized the particulars of the land, its exact location, the description and contour of the land. In regard to Lot 142, the registered appraiser described the land to be agricultural and grown with some rambutan trees and other fruit trees. It was also said that there was a labour line on the land occupied by some workers and that the building on the land was said to be of little economic value. Unfortunately, no photographs were enclosed to show the labour line and the building therein. About five acres of the land in Lot 142 were described as 'quite level and flat'; the remainder was said to be 'high and full of boulders and rocks'. The registered appraiser also described Lot 771 as agricultural, partly planted with rubber trees of about 25 years old and partly vacant. The land was not laid out profitably but rather negatively when the registered appraiser said of Lot 771 to be 'full of rocks and boulders and not conducive for planting purposes'. It was also said that the contour in Lot 771 was hilly and the nature of the land was basically rocky with boulders. Having said all that in his valuation reports, the registered appraiser, following 'the present trend of market value of the whole property' and 'to the best of his knowledge and belief', valued 'the whole property' in Lot 142 at RM486,875 and he also valued 'the whole property' in Lot 771 at RM1,360,000. In a nutshell, the registered appraiser's determination of the market value was based entirely on his mere personal opinion without supportive evidence. Devoid of supportive evidence, the likelihood of the registered appraiser to err while preparing the two reports on Lots 142 and 771 cannot be ruled out. This proposition finds support from the judgment of Suffian J (as he then was) in *Superintendent of Lands and Surveys, Sarawak v Aik Hoe & Co Ltd*,[5] where his Lordship said:

> ... I agree with Buhagiar J who said in *Nanyang Manufacturing Co v Collector of Land Revenue, Johore* [1954] MLJ 69 (at p 71):
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> > 'estimates [of value by experts] are undoubtedly some evidence but their value is not great, as expert opinion is liable to err, unless it is supported by, or coincides with, other evidence ...'

This principle was also re-affirmed by the then Federal Court in the case of *Ng Tiou Hong v Collector of Land Revenue, Gombak*.[8]

On the other end of the scale, Puan Rohaya bte Abdul Ghani, the valuation officer for the land administrator, prepared a detailed valuation report ('the Government valuation report') of both Lots 142 and 771. In the Government valuation report, Puan Rohaya adverted to an on-site inspection of the scheduled lands on 17 February 1990 with Cik Umbra Kaur and Encik Hamizul, the engineer attached to the Jabatan Bekalan Air, Taiping. She checked the details of the scheduled lands from the office of Lands and Mines, Ipoh, Perak and obtained particulars thereof as per encls A1 and A2. Both encls A1 and A2 relate to the particulars of the scheduled lands, in particular in Lot 142 under caption 'syarat-syarat nyata' the following words appear in bold print:

> Provided always that if the land should subsequently be required for building purposes it shall be laid out on a plan to be approved by the Government and pay a quit rent at the rate of RM30pa per acre. The necessary roads and streets are to revert to the Government and must be formed in the first instance at the cost of the lessee.

Such conditions are not attached to Lot 771.

The positions of both Lots 142 and 771 as described in the early part of this judgment were set out in full in the Government valuation report. In fact encl 'B' shows the location of the scheduled lands in relation to Lots 142 and 771 very clearly. Lots 142 and 771 were highlighted in a red colour with the scheduled lands shaded in red, a sharp contrast between the two making the scheduled lands more pronounced. Lot 142 was described by Puan Rohaya as 'berbentuk tidak serata, mempunyai keluasan kira-kira 3.94 hektar. Sepanjang kira-kira 220m permukaan lot ini menghadap Jalan Kamunting. Keadaan mukabumi lot ini secara amnya rata dan separas dengan jalan. Pada masa lawat periksa lot ditumbuhi lalang dan tumbuhan-tumbuhan liar', whereas Lot 771 was described in equally cogent words as 'berbentuk tidak sekata dengan keluasan baki setelah pengambilan terdahulu kira-kira 10.52 hektar. Keadaan mukabumi beralun di bahagian hadapan dan berbukit arah kebelakangnya. Lot ditumbuhi belukar dan tumbuhan liar.' The amenities and facilities for both Lots 142 and 771 are available and as described in the early part of this judgment. Puan Rohaya visited the Town and Country Planning office and was told that there were no applications to develop Lots 142 and 771. She stated in her report (the Government valuation report) that even though Lots 142 and 771 were not specifically zoned, yet Lot 142 was said to be suitable for a housing scheme — the front portion of Lot 142 which faces the road was said to be suitable for 'perniagaan', whilst the rear portion was said to be suitable for 'kediaman'. Both lots were also said to be located amidst housing schemes and have excellent development potential. Hence, both lots were valued with its development potential in mind. This is certainly a commendable approach adopted by Puan Rohaya. She had rightly taken into account the potential development value of both lots in order to arrive at a fair market value of the scheduled lands. See the speech of Raja Azlan Shah J (as His Majesty then was) in the case of *Bukit Rajah Rubber Co Ltd v Collector of Land Revenue, Klang*,[9] where his Majesty said [at p 180]:

> ... I take the view that the proper method to arrive at a fair market value of the land acquired, taking all relevant considerations, is to assess its existing value with its inseparably essential element, ie its potential development value.

Puan Rohaya had done a great service to the objector. She painted a rosy picture of Lots 142 and 771. She had, to borrow the words of Gill J (as he then was) in *Chuah Say Hai & Ors v Collector of Land Revenue, Kuala Lumpur*[2] 'laid out in the most lucrative and advantageous way in which the owner could dispose of it'. From the Government valuation report, it was stated that the method adopted by Puan Rohaya as the basis of the assessment of the market value involved a comparative study of the sale of lands near

A or around the vicinity of the scheduled lands prior to the time of the acquisition. She used the prices paid for such sales as comparables, subject of course, to making appropriate adjustments for differences in terms of location, size, shape and terrain of the land. This is what she said: 'Penyelarasan akan dibuat berdasarkan kedudukan, keluasan dan keadaan B mukabumi kedua lot terlibat dibandingkan dengan lot-lot perbandingan berkenaan.' This method of adjustment was well received by Buhagiar J in *Nanyang Manufacturing Co v The Collector of Land Revenue, Johore*[10] where his Lordship said [at p 71]:

> C I consider that *the safest guide to determine the fair market value is evidence of sales of the same land or similar land in the neighbourhood, after making due allowance for all the circumstances.* (Emphasis added.)

The three comparables utilized by Puan Rohaya in assessing the fair market value of the scheduled lands were derived from the sale prices of the comparable lands. The comparables would certainly be an indication of the D price at which a willing seller would sell and a willing purchaser would buy. Thus, she took into account Lot 1558 Mukim Asam Kumbang as the first comparable (see encl B shaded in yellow). Lot 1558 bordered not only Kampong Pinang but also Taman Kamunting, approximately 1.5km to the western bank of the scheduled lands. Lot 1558 was transferred by way of a sale transaction on 8 November 1989 at approximately RM69,220 per E hectare. It was said that Lot 1558 was purchased by a company who proposed to develop the land into a housing estate. It was said that the sale transaction of Lot 1558 was the most suitable comparable for Lot 771 but with the necessary adjustments to be made in regard to the size, shape and terrain of the land.

F The second comparable was Lot 232 Mukim Kamunting (see encl C1), a second layer lot from Jalan Kamunting Lama and approximately 4km to the east of the scheduled lands. Lot 232 was transacted on 23 September 1987 at RM86,079 per hectare. The purchaser had obtained approval to develop the land into a housing scheme. It was said that Lot 232 was at par with Lot 771 but not Lot 142. Puan Rohaya had utilized Lot 232 to arrive G at the market value of Lot 142 after making adjustments to its location, shape, terrain and size of the land.

The third comparable was Lot 575 and Lot 574 Mukim Pengkalan Aor (see encl C2). The two lots were located adjacent to Taman Kaya II, about 8km to the south of the scheduled lands. These two lots were transacted on H 28 June 1988 at about RM88,990 per hectare for Lot 575 and at about RM89,086 per hectare for Lot 574. The purchasers were the developers of Taman Kaya who proposed to develop it as a housing scheme. It was said that the potential development of the third comparable was akin to that of Lot 771.

I The three comparables were said to be the best comparables to ascertain the market value of the scheduled lands. Even though the locations of Lots 142 and 771 were said to be strategic and suitable for development, yet the owners did not take the necessary steps to develop it. The reasonable

market value of Lots 142 and 771 would be tied up with its development potential. And if these lots (142 and 771) were offered in the market, the purchasers would have to bear the costs incurred in putting up the layout plans, the conversion of the conditions of both the lots from agriculture to building and other ancillary costs in developing both lots. It was said that by virtue of the hilly terrain and contour of Lot 771, it would invariably be expensive to develop the said lot.

The Government valuation report indicated that after the appropriate adjustments were made, Lot 142 was valued at RM110,000 per hectare, while Lot 771 was valued at RM63,000 per hectare. By simple arithmetic, the acquired portion of Lot 142 at 0.112 hectares would be valued at RM12,320 while the acquired portion of Lot 771 at 0.430 hectares would be valued at RM27,090.

The special features of Lots 142 and 771 must have induced Puan Rohaya to value them lower than the first comparable. Both lots were agricultural in nature; though suitable for development yet there were no applications to develop it. The hilly terrain of Lot 771 (described as full of rocks and boulders by the objector's valuer) would greatly increase the costs in developing it, not forgetting the incidentals that range from converting the condition of the land to levelling the land for development. Even the registered appraiser's valuer in describing Lot 142 attributed its flatness to 5 acres only whereas the remainder were said to be 'high and full of boulders and rocks'. The potential development value of both lots were put to the forefront and after making the appropriate and necessary adjustments, Puan Rohaya arrived at the market value of the scheduled lands. Thus, in *Bukit Rajah Rubber Co Ltd v Collector of Land Revenue, Klang*,[9] Raja Azlan Shah J (as His Majesty then was) said that 'no hard and fast rule can be laid down regarding the method to be adopted for assessing the proper market value of the land acquired. In the last analysis each case must be considered in the light of its special features.'

On perusal of the Government valuation report, there is no doubt that in evaluating the market value of the scheduled lands, Puan Rohaya had applied the correct principles. I am entitled to discriminate between the valuation report prepared by Puan Rohaya and that prepared by the registered appraiser. This is perfectly legitimate. I am fortified in my view by the following passages appearing in the judgment of Lord Diplock in *Collector of Land Revenue v Alagappa Chettiar*[3] especially at p 44D, col 2:

> Similarly where expert oral evidence of valuers has been called at the trial and discloses a conflict of opinion between them, the judge's finding as to which he regarded as most reliable is entitled to considerable weight though it is less sacrosanct than his findings of pure fact which are dependent upon his view of whether or not particular witnesses were telling the truth.

Puan Rohaya relied on the three comparables whereas the registered appraiser merely relied on his opinion without evidence to back him up. Applying *Collector of Land Revenue v Alagappa Chettiar*[3] with slight modification, it can be said that this court prefers Puan Rohaya's report to that of Encik Mokhtar's.

A Accordingly, the award of the land administrator is confirmed. If there is any error at all in Puan Rohaya's valuation report, she had erred on the side of generosity. The objector's reference is dismissed with costs (see s 51(2) of the LAA). The deposit lodged by the objector as security for costs to be disbursed to the respondent on account of costs.

B *Order accordingly.*

Reported by Anne Khoo

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